PCA-CX-14.3: Engagement Completion Document

Company Name: A1; ABCD; ASB; HP; infinity; Mindtree; Nayana & Co; Raju & Co; Rakesh & Co; S&S; Start; T1; TRACe Test Demo and Co.; UBC; Varun & co; Venu
Balance Sheet Date: 25 Aug 2025
Completed By: Reviewer1
Date: 25 Aug 2025

SubPoint	Remarks	WorkpaperRef
1. Significant issue(s) involving selection, application, and consistency of accounting principles (including disclosures)		
10. Significant findings or issues identified during the reviews of interim financial information: [ ]		
a. Facts giving rise to the interim findings/issues		
b. Actions taken and evidence obtained to address the interim findings/issues (including relevant professional literature and consultations)		
c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)		
d. Final resolution and basis for conclusion		
11. Disagreements among members of the engagement team or with others consulted about final conclusions reached on significant accounting or auditing matters, including the basis for the final resolution		
a. Facts giving rise to the disagreements, along with identification of engagement team members with opposing views		
b. Actions taken and evidence obtained to address the disagreements (including relevant professional literature and consultations)		
c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)		
d. Final resolution and basis for conclusion		
2. Results of procedures indicating a need for significant modification of planned procedures: material misstatements (including omissions in the financial statements): significant deficiencies or material weaknesses in internal control		
a. Facts giving rise to the matters		
b. Actions taken and evidence obtained to		

SubPoint	Remarks	WorkpaperRef
address the matters (including relevant professional literature and consultations)		
c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)		
d. Final resolution and basis for conclusion		
3. Accumulated misstatements and evaluation of uncorrected misstatements, including relevant quantitative and qualitative factors		
a. Facts giving rise to the misstatement(s), including relevant quantitative and qualitative factors		
b. Actions taken and evidence obtained to address the misstatements (including relevant professional literature and consultations)		
c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)		
d. Final resolution and basis for conclusion		
4. Circumstances that caused significant difficulty in applying auditing procedures		
a. Facts giving rise to the circumstances		
b. Actions taken and evidence obtained to address the circumstances (including relevant professional literature and consultations)		
c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)		
d. Final resolution and basis for conclusion		
5. Significant changes in the auditor's risk assessments, including risks that were not previously identified, and modifications or additions to audit procedures due to such changes		
a. Facts giving rise to the changes		
b. Actions taken and evidence obtained to address the changes (including relevant professional literature and consultations)		
c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)		

SubPoint	Remarks	WorkpaperRef
d. Final resolution and basis for conclusion		
6. Risks of material misstatement determined to be significant risks and the results of auditing procedures in response to such risks		
a. Facts giving rise to the significant risks		
b. Actions taken and evidence obtained to address the significant risks (including relevant professional literature and consultations)		
c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)		
d. Final resolution and basis for conclusion		
7. Other significant findings or issues, including any significant unusual transactions		
a. Facts giving rise to the findings/issues/ significant unusual transactions		
b. Actions taken and evidence obtained to address the findings/issues/significant unusual transactions c (including relevant professional literature and consultations)		
c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)		
d. Final resolution and basis for conclusion		
8. Other matters that could result in modification of the audit report		
a. Facts giving rise to the matters		
b. Actions taken and evidence obtained to address the matters (including relevant professional literature and consultations)		
c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)		
d. Final resolution and basis for conclusion		
9. Other issues resulting in consultations		
a. Facts giving rise to the consultation		
b. Nature and the scope of the consultation		
c. Actions taken and evidence obtained to address the issue resulting in the consultation		
d. Reasoning process used to formulate the		

SubPoint	Remarks	WorkpaperRef
conclusion (including consideration of inconsistent or contradicting evidence or guidance)		
e. Final resolution, basis for conclusion, and how the conclusions were implemented		